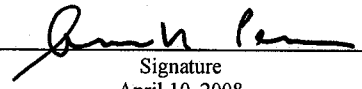
I hereby certify that this correspondence is being electronically transmitted on the date noted below to:

Commissioner for Patents
PO Box 1450
Alexandria, VA 22313-1450
April 10, 2008

Date of Deposit

Amir N. Penn (Reg. No. 40,767)

Name of applicant, assignee or Registered Representative



Signature

April 10, 2008

Date of Signature

Our Case No. 11336/435 (P03061US)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of:

Allan O. Devantier et al.

Serial No. 10/684,043

Filing Date: October 10, 2003

For SYSTEM FOR SELECTING SPEAKER LOCATIONS IN AN AUDIO SYSTEM

Examiner: Monikang, George C.

Group Art Unit No.: 2615

Confirmation No.: 3265

RESPONSE TO FINAL OFFICE ACTION DATED DECEMBER 13, 2007

Mail Stop AF
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Dear Sir:

Applicants file the enclosed response to the final Office Action dated December 13, 2007 as follows:

Amendments to the Claims are reflected in the listing of the claims that begin on page 2 of this paper.

Remarks begin on page 15 of this paper.